



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.11693 and 11696 of 2020

WEB COPY

Tvl.Vimala Note Book

Represented by its Proprietor K.Alagu

... Petitioner in both petitions

Vs.

The Assistant Commissioner (ST)

Tamil Sangam Road Circle

Madurai- 20

... Respondent in both petitions

Common Prayer: These Writ petitions have been filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to give effect to the order of the Appellate Deputy Commissioner (ST)(FAC), Madurai (North), Madurai passed in Appeal Nos. & Year- 352/2017 (TNVAT) and 366/2017 (TNVAT) dated 16.11.2017 relating to the assessment years 2011-12 and 2012-13 and consequently issue Refund Voucher for the excess taxes to the petitioner as per Rule 14(18) of the Tamil Nadu Value Added Tax Rules, 2007 together with interest @ 6% per annum as per Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006.

(In both petitions)

For Petitioner

: Mr.A.Chandrasekaran

For Respondent

: Mrs.J.Padmavathy Devi

Special Government Pleader

C O M M O N O R D E R

Heard the learned counsel on either side. By consent of both parties, these writ petitions are taken up for final disposal at the admission stage itself.

2.The same assessee had filed these two writ petitions in respect of two different assessment years. It is not in dispute that the assessee had succeeded before the appellate authority. It is also stated that the order passed by the appellate authority had become final. Therefore, the respondent is obliged to give effect to the same. Section 42(5) of the Tamil Nadu Value Added Tax Act, 2006 stipulates that.

3. Therefore, the respondent is directed to give effect to the order granted in favour of the writ petitioner and also make

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the consequent refund along with interest @ statutory rate. The respondent is given eight (8) weeks time to comply with this direction.

4. These writ petitions are allowed, accordingly. No costs.

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Sd/-

Assistant Registrar (CO)

// True Copy //

/ / 2020

Sub Assistant Registrar (CS)

msa

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Assistant Commissioner (ST)
Tamil Sangam Road Circle
Madurai- 20

+1 CC to Mr. A. CHANDRASEKARAN, Advocate (SR-17021[F] dated 16/09/2020)

+1 CC to SGP (SR-17317[F] dated 17/09/2020)

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